Materiality matrix

The matrix was developed taking into account the following two dimensions of analysis: the relevance of the group's impact related to the topic (impact materiality, calculated by multiplying the likelihood of the impact by its severity), and the relevance of the risk or opportunity associated with the topic (financial materiality, calculated by multiplying the probability of the risk by its theoretical magnitude). The combination of these two perspectives resulted in the matrix below, which includes the related prioritization of topics:

MATERIAL TOPICS SUBJECT TO DISCLOSURE

E1 CLIMATE CHANGE
S1 OWN WORKFORCE
S2 WORKERS IN THE VALUE CHAIN
E3 WATER
G1 BUSINESS CONDUCT
ENTITY SPECIFIC (COMMUNITIES)
E4 BIODIVERSITY
E2 POLLUTION
S4 CONSUMERS AND END-USERS
E5 CIRCULAR ECONOMY

IMPACT MATERIALITY
High relevant
Relevant

FINANCIAL MATERIALITY
Relevant — High relevant

Environmental   Social   Governance   Entity specific